



**The Gazette of Meghalaya**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

No. 89

Shillong, Tuesday, June 8, 2021

18<sup>th</sup> Jyaishta, 1943 (S. E.)

**PART-IIA**

**GOVERNMENT OF MEGHALAYA**

**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

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**NOTIFICATION**

The 1st May, 2021.

**No.ERTS(T)65/2017/Pt-II/286.** - In exercise of the powers conferred by sub-section (1) of section 50 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) read with section 148 of the said Act., the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department No.ERTS(T)65/2017/23, dated 29<sup>th</sup> June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 110, dated the 5<sup>th</sup> July, 2017, namely:-

- (i) In the said notification, in the first paragraph, in the first *proviso*, in the Table after Sl. No. 3, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March, 2021, April, 2021

6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under <i>proviso</i> to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021."

2. This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of April, 2021.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1st May, 2021.

**No.ERTS(T)65/2017/Pt-II/287.-** In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.76/2018- State Tax, dated the 31<sup>st</sup> December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 48, dated the 29<sup>th</sup> January, 2019, namely:-

In the said notification, after the seventh *proviso*, the following *proviso* shall be inserted, namely: -

"Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

Table

SL. No.	Class of Registered Persons	Tax Period	Period for which late Fee waived
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return

3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under <i>proviso</i> to sub-section (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return."
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2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of April, 2021.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1st May, 2021.

**No.ERTS (T) 65/2017/Pt II/288.** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. 21/2019- State Tax, dated the 23<sup>rd</sup> April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 181, dated the 2<sup>nd</sup> May, 2019, namely:-

In the said notification, in the third paragraph, after the first *proviso*, the following *proviso* shall be inserted, namely: -

"Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Meghalaya Goods and Services Tax Rules, 2017, for the financial year ending 31<sup>st</sup> March, 2021, upto the 31<sup>st</sup> day of May, 2021."

2. This notification shall be deemed to have come into force with effect from the 30<sup>th</sup> day of April, 2021.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1st May, 2021.

**No.ERTS (T) 65/2017/Pt II/289.** - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) and sub-rule (3) of rule 45 of the Meghalaya Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Government of Meghalaya, hereby extends the time period upto the 31<sup>st</sup> day of May, 2021, for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1<sup>st</sup> January, 2021 to 31<sup>st</sup> March, 2021.

2. This notification shall be deemed to have come into force with effect from the 25<sup>th</sup> day of April, 2021.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1st May, 2021.

**No.ERTS (T)- 65/2017/Pt II/290.**- In exercise of the powers conferred by the second *proviso* to sub-section (1) of section 37 *read* with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department No. 83/2020 - State Tax, dated the 10<sup>th</sup> November, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 209, dated the 20<sup>th</sup> November, 2020, namely:-

In the said notification, after the *proviso*, the following *proviso* shall be inserted, namely :-

"Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period."

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1st May, 2021.

**No.ERTS(T)65/2017/Pt.II/291.-** In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely :-

1. **Short title and commencement.** - (1) These rules may be called the Meghalaya Goods and Services Tax (Third Amendment) Rules, 2021.
- (2) These rules shall come into force on the date of issue by the State Government.
2. In the Meghalaya Goods and Services Tax Rules, 2017,—

- (i) in sub-rule (4) of rule 36, after the first *proviso*, the following *proviso* shall be inserted, namely :-

"Provided further that such condition shall apply cumulatively for the period of April and May, 2021 and the return in FORM GSTR-3B for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above."

- (ii) in sub-rule (2) of rule 59, the following *proviso* shall be inserted, namely :-

"Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1<sup>st</sup> day of May, 2021 till the 28<sup>th</sup> day of May, 2021."

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.





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## PART-IIA

### GOVERNMENT OF MEGHALAYA

### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1st May, 2021.

**No.ERTS(T) 65/2017/Pt II/292.-** In exercise of the powers conferred by section 168A of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many parts of India, the Government of Meghalaya, on the recommendations of the Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15<sup>th</sup> day of April, 2021 to the 30<sup>th</sup> day of May, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31<sup>st</sup> day of May, 2021, including for the purposes of—

(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely: -

(a) Chapter IV;

(b) sub-section (3) of section 10, sections 25,27,31,37,47,50,69,90,122,129;

- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Meghalaya Goods and Services Tax Rules, 2017, falls during the period from the 1<sup>st</sup> day of May, 2021 to the 31<sup>st</sup> day of May, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15<sup>th</sup> day of June, 2021;

(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), *read* with sub-section (7) of section 54 of the said Act falls during the period from the 15<sup>th</sup> day of April, 2021 to the 30<sup>th</sup> day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31<sup>st</sup> day of May, 2021, whichever is later.

2. This notification shall come into force with effect from the 15<sup>th</sup> day of April, 2021.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



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### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 18th May, 2021.

**No.ERTS(T)65/2017/Pt II/293.**- In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Meghalaya Goods and Services Tax (Fourth Amendment) Rules, 2021.

(2) They shall come into force on the date of issue by the Government.

**2.** In the Meghalaya Goods and Services Tax Rules, 2017, -

(i) in rule 23, in sub-rule (1), after the words "date of the service of the order of cancellation of registration", the words and figures "or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the *proviso* to sub-section (1) of section 30," shall be inserted;

(ii) in rule 90, -

(a) in sub-rule (3), the following *proviso* shall be inserted, -

"Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the

period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies."

b) after sub-rule (4), the following sub-rules shall be inserted, namely: -

"(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made."

(iii) in rule 92, -

(a) in sub-rule (1), the *proviso* shall be omitted;

(b) in sub-rule (2), -

(i) for the word and letter "Part B", the word and letter "Part A" shall be substituted;

(ii) the following *proviso* shall be inserted, namely: -

"Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD-07**."

(iv) in rule 96, -

(a) in sub-rule (6), for the word and letter "Part B", the word and letter "Part A" shall be substituted;

(b) in sub-rule (7), for the words, letters and figures, "after passing an order in **FORM GST RFD-06**", the words, letters and figures, "by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**" shall be substituted;

(v) in **FORM GST REG-21**, under the sub-heading "Instructions for submission of application for revocation of cancellation of registration", in the first bullet point "after the words "date of service of the order of cancellation of registration", the words and figures "or within such time period as extended by the Additional Commissioner or the Joint Commissioner or Commissioner, as the case may be, in exercise of the powers provided under *proviso* to sub- section (1) of section 30," shall be inserted;

(vi) in rule 138E, for the words "in respect of a registered person, whether as a supplier or a recipient, who, —" the words, "in respect of any outward movement of goods of a registered person, who, —" shall be substituted.

(vii) for **FORM GST RFD-07**, the following **FORM** shall be substituted, namely : -

**"FORM GST RFD-07**

*[See rules 92(2) & 96(6)]*

Reference No.

Date: <DD/MM/YYYY>

To

\_\_\_\_\_(GSTIN/UIN/Temp. ID)

\_\_\_\_\_(Name)

\_\_\_\_\_(Address)

------(ARN)

**Part-A**

**Order for withholding the refund**

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the MGST Act, 2017. The reasons for withholding are given as under:

S.No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none"> <li>o Recoverable dues not paid</li> <li>o In view of sub-section 11 of Section 54</li> <li>o On account of fraud (s) of serious nature</li> <li>o Others, (specify)</li> </ul>
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

**Part-B Order for release of withheld refund**

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned *vide* order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S.No.	Particular	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld in RFD-07 A	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address: ";

(viii) after **FORM GST RFD-01 B**, the following **FORM** shall be inserted, namely: -

**"FORM GST RFD- 01 W**

**[Refer Rule 90(5)]**

**Application for Withdrawal of Refund Application**

1. ARN:
2. GSTIN:
3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:
  - i. Filed the refund application by mistake
  - ii. Filed Refund Application under wrong category
  - iii. Wrong details mentioned in the refund application
  - iv. Others (Please Specify)
8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature of Authorised Signatory

Date:

Name

Designation/ Status".

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.